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Dated: September 15, 2008  
Electronic Signature for Anthony A. Laurentano: /Anthony A. Laurentano/

Docket No.: TOW-082US  
(PATENT)

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

In re Patent Application of:  
Yoshinori Wariishi *et al.*

Application No.: 10/521,059

Confirmation No.: 7003

Filed: December 23, 2004

Art Unit: 1795

For: SOLID POLYMER CELL ASSEMBLY

Examiner: T. H. Parsons

**AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION**

MS Amendment  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Dear Sir:

**INTRODUCTORY COMMENTS**

In response to the Office Action dated May 13, 2008 (Paper No. 20080213), please amend the above-identified U.S. patent application as follows:

**Amendments to the Specification** begin on page 2 of this paper.

**Amendments to the Claims** are reflected in the listing of claims which begins on page 3 of this paper.

**Remarks/Arguments** begin on page 6 of this paper.